

<p>Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address Samuel R. Maizel (SBN 189301) samuel.maizel@dentons.com Tania M. Moyron (SBN 235736) tania.moyron@dentons.com DENTONS US LLP 601 South Figueroa Street, Suite 2500 Los Angeles, California 90017-5704 Tel: 213 623 9300 / Fax: 213 623 9924</p> <p><input type="checkbox"/> <i>Movant appearing without an attorney</i> <input checked="" type="checkbox"/> <i>Attorney for Movant</i></p>	<p>FOR COURT USE ONLY</p>
<p style="text-align: center;">UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - SAN FERNANDO VALLEY DIVISION</p>	
<p>In re: ICPW Liquidation Corporation, a California corporation, Debtor and Debtor in Possession.</p> <p>In re: ICPW Liquidation Corporation, a Nevada corporation, Debtor and Debtor in Possession.</p> <p>Affects: <input checked="" type="checkbox"/> Both Debtors</p> <p><input type="checkbox"/> ICPW Liquidation Corporation, a California corporation</p> <p><input type="checkbox"/> ICPW Liquidation Corporation, a Nevada corporation</p> <p style="text-align: right;">Debtor(s).</p>	<p>CASE NO.: 17-12408-MB CHAPTER: 11</p> <p>NOTICE OF MOTION AND MOTION IN CHAPTER 11 CASE FOR THE ENTRY OF:</p> <p><input checked="" type="checkbox"/> A FINAL DECREE AND ORDER CLOSING CASE; OR</p> <p><input type="checkbox"/> AN ORDER CLOSING CASE ON INTERIM BASIS</p> <p style="text-align: center;">[11 U.S.C. § 350(a) and 1101(2); FRBP 3022; LBR 3022-1]</p> <p><input type="checkbox"/> No hearing unless requested under LBR 9013-1(o)(4)</p> <p><input checked="" type="checkbox"/> Hearing Information: DATE: December 12, 2023 TIME: 1:30 p.m. COURTROOM: 303 ADDRESS: 21041 Burbank Boulevard, Suite 342 Woodland Hills, CA 91367</p>

PLEASE TAKE NOTICE THAT the Reorganized Debtor or chapter 11 trustee requests the entry of a final decree and/or an order closing a chapter 11 case in which a plan of reorganization was confirmed.

Your rights might be affected by this Motion. You may want to consult an attorney. Refer to the box checked below for the deadline to file and serve a written response. If you fail to timely file and serve a written response, the court may treat such failure as a waiver of your right to oppose the Motion and may grant the requested relief. You must serve a copy of your opposition upon the Reorganized Debtor, the Reorganized Debtor's attorney, the United States trustee, and on the judge pursuant to LBR 5005-2(d) and the Court Manual.

- No Hearing Scheduled; Notice Provided under LBR 9013-1 (o):** This Motion is filed by the Debtor pursuant to LBR 9013-1(o), which provides for granting of motions without a hearing. The full Motion is attached, including the legal and factual grounds upon which the Motion is made. If you wish to oppose this Motion, you must file a

This form is optional. It has been approved for use in the United States Bankruptcy Court for the Central District of California.

written response and request for hearing with the court and serve it as stated above, **no later than 14 days after the date stated on the Proof of Service of this Motion** plus 3 additional days if you were served by mail, electronically, or pursuant to F.R.Civ.P. 5(b)(2)(D), (E), or (F). Your opposition must comply with LBR 9013-1(f) and (o).

2. **Hearing Set on Regular Notice; Notice Provided under LBR 9013-1 (d):** This Motion is set for hearing on regular notice pursuant to LBR 9013-1(d). The full Motion and supporting documentation are attached, including the legal and factual grounds upon which the Motion is made. If you wish to oppose this Motion, you must file a written response with the court and serve it as stated above **no later than 14 days prior to the hearing.** Your response must comply with LBR 9013-1(f). The undersigned hereby verifies that the hearing date and time selected were available for this type of Motion according to the judge's self-calendaring procedures [LBR 9013-1(b)].

3. **Other (specify):**

Date: November 21, 2023



Signature of Reorganized Debtor or trustee

Matthew Pliskin

Printed name of Reorganized Debtor or trustee

Date: November 21, 2023

/s/ Tania M. Moyron

Signature of attorney for Reorganized Debtor or trustee, if any

Tania M. Moyron

Printed name of attorney for Reorganized Debtor or trustee, if any

MOTION IN CHAPTER 11 CASE FOR ENTRY OF:

A FINAL DECREE AND ORDER CLOSING CASE; OR
 AN ORDER CLOSING CASE ON AN INTERIM BASIS

- 1. Movant is the:** Reorganized Debtor Chapter 11 trustee
- 2. Postconfirmation Status of Bankruptcy Case:** Pursuant to 11 U.S.C. § 1101(2), FRBP 3022, and applicable case law and except as noted in the Declaration:
 - a. The order confirming the plan of reorganization is final;
 - b. All deposits required by the plan have been distributed;
 - c. All property proposed by the plan to be transferred has been transferred;
 - d. The Debtor or successor to the Debtor under the plan has assumed the business or the management of the property dealt with by the plan;
 - e. All payments or other distributions under the plan have commenced; and
 - f. All motions, contested matters, and adversary proceedings have been finally resolved.
- 3. Relief Requested (check one box only):**
 - a. **Motion for Entry of Final Decree In a Case that Has Been Fully Administered:** Movant requests the entry of a final decree because the chapter 11 plan has been substantially consummated and the bankruptcy case has been fully administered pursuant to 11 U.S.C. §§ 350(a), 1101(2), FRBP 3022, and applicable case law.
 - b. **Motion for Entry of an Order Closing the Case on an Interim Basis:** Movant requests the entry of an order closing this bankruptcy case on an interim basis. Though the chapter 11 plan has been substantially consummated, the bankruptcy case cannot be fully administered at this time. At a later time, a motion to reopen the bankruptcy case will be filed so that a motion for entry of discharge (or other motion or contested matter) may be filed and resolved.
- 4. Evidence in Support of Motion:** Movant includes as evidence the declaration and any exhibits.

Based on the foregoing, movant requests the court grant the relief requested.

Date: November 21, 2023 /s/ Tania M. Moyron

Signature of Reorganized Debtor or trustee,
or attorney for Reorganized Debtor or trustee

Tania M. Moyron

Printed name of Reorganized Debtor or trustee,
or attorney for Reorganized Debtor or trustee

**DECLARATION IN SUPPORT OF MOTION IN CHAPTER 11 CASE FOR ENTRY OF
A FINAL DECREE AND ORDER CLOSING CASE, OR
AN ORDER CLOSING CASE ON AN INTERIM BASIS**

1. Name of Declarant and Foundation for Personal Knowledge:

a. I, (name) Matthew Pliskin, make the following declaration in support of this motion.

b. (1) I have personal knowledge of the following facts because I am the:
 Reorganized Debtor Chapter 11 trustee
(2) I am related to this bankruptcy case as the Trustee of the ICPW Trust, and I have personal knowledge of the following facts because (specify):
I handle the post-confirmation management of the ICPW Trust, which was created pursuant to the Debtors' and Official Committee of Equity Security Holders' Joint Plan of Liquidation Dated February 9, 2018 and the related trust agreement.

2. Postconfirmation Status of Bankruptcy Case: except as noted in the following paragraph,

- a. The order confirming the plan of reorganization is final;
- b. All deposits required by the plan have been distributed;
- c. All property proposed by the plan to be transferred has been transferred;
- d. The Debtor or successor to the Debtor under the plan has assumed the business or the management of the property dealt with by the plan;
- e. All payments or other distributions under the plan have commenced; and
- f. All motions, contested matters, and adversary proceedings have been finally resolved.

3. Exceptions (if any):

The Trustee will make a final distribution before the end of 2023. Prior to the hearing on this motion, the Trustee will pay all unpaid United States Trustee quarterly fees.

4. Facts Regarding Full Administration of Bankruptcy Case (check one box only):

- a. **The Bankruptcy Case Has Been Fully Administered:** All motions, contested matters, and adversary proceedings have been finally resolved.
- b. **The Bankruptcy Case Has Not Been Fully Administered:** All adversary proceedings have been resolved, but all motions and contested matters have not been finally resolved. It is contemplated that, at a later time, a motion to reopen the bankruptcy case will be filed so that a motion for discharge (or other motion or contested matter) may be filed and resolved.

5. Exhibits (if any). The following exhibits support facts asserted in this declaration:

Exhibit A: Declaration of Matthew Pliskin
 Exhibit B:
 Exhibit C:
 Exhibit D:

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.



November 21, 2023 Matthew Pliskin
Date Printed Name

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11 Attorneys for Matthew Pliskin, as Trustee,
12 and The Trust Board

8 **UNITED STATES BANKRUPTCY COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10 **(SAN FERNANDO VALLEY DIVISION)**

11 In re:
12 ICPW Liquidation Corporation, a California
13 corporation,¹
14 Debtor and Debtor in Possession.

Lead Case No. 1:17-bk-12408-MB
Jointly administered with:
1:17-bk-12409-MB Chapter 11 Cases

15 In re:
16 ICPW Liquidation Corporation, a Nevada
17 corporation,²
18 Debtor and Debtor in Possession.

**DECLARATION OF MATTHEW
PLISKIN IN SUPPORT OF MOTION IN
CHAPTER 11 CASE FOR THE ENTRY
OF A FINAL DECREE AND ORDER
CLOSING CASE**

18 Affects:
19 Both Debtors
20 ICPW Liquidation Corporation, a California
21 corporation
22 ICPW Liquidation Corporation, a Nevada
23 corporation

24 I, Matthew Pliskin, hereby state and declare that if called as a witness, I would and could
25 testify of my own personal knowledge as follows:

26 1. I am the trustee (“Trustee”) of the ICPW Trust (the “Trust”) that was created

27 ¹ Formerly known as Ironclad Performance Wear Corporation, a California corporation.

28 ² Formerly known as Ironclad Performance Wear Corporation, a Nevada corporation.

1 pursuant to the *Debtors' and Official Committee of Equity Security Holders' Joint Plan of*
2 *Liquidation Dated February 9, 2018* (the "Plan"). [Docket No. 438], and that certain trust
3 agreement dated as of February 28, 2018 (the "Trust Agreement"), entered into by and among
4 myself as the Trustee, ICPW Liquidation Corporation, a California corporation ("ICPW
5 California"), formerly known as Ironclad Performance Wear Corporation, a California corporation
6 ("Ironclad California"), and ICPW Liquidation Corporation, a Nevada corporation ("ICPW
7 Nevada," and together with ICPW California, the "Post-Confirmation Debtors"), formerly known
8 as Ironclad Performance Wear Corporation, a Nevada corporation ("Ironclad Nevada," and together
9 with Ironclad California, the "Debtors"). I previously served as the Chief Financial Officer ("CFO")
10 to the Debtors, effective August 30, 2016.

11 2. The statements herein are based upon my personal knowledge of the facts and
12 information gathered by me in my capacity as Trustee for the Trust.

13 3. I make this Declaration in support of the *Motion in Chapter 11 Case for the Entry*
14 *of a Final Decree and Order Closing Case* (the "Motion").

15 4. On September 8, 2017 (the "Petition Date"), the Debtors each filed a voluntary
16 petition under chapter 11 of title 11 of the United States Code. After the Petition Date, I continued
17 my role as CFO, and was responsible for preparing and filing the Debtors' monthly operating
18 reports.

19 5. On February 9, 2018, the Debtors and the Official Committee of Equity Holders
20 filed the Plan [Docket No. 438].

21 6. On February 13, 2018, the Court entered an order confirming the Plan [Docket
22 No. 442] (the "Confirmation Order") and set the effective date of the Plan as February 28, 2018
23 (the "Effective Date").

24 7. On the Effective Date, the Trust was created pursuant to the Plan and Trust
25 Agreement, and I was appointed as Trustee. Since the creation of the Trust, I have continued to
26 retain my position as Trustee on behalf of the Trust and handle the post-confirmation management
27 of the Trust.

28 8. I am advised and believe that the Confirmation Order is final and non-appealable.

1 9. It is my understanding that the fees and costs estimated in the Plan to be incurred
2 through the Effective Date by the professionals employed in the Debtors' cases have been paid in
3 full.

4 10. All deposits required by the Plan have been distributed.

5 11. All motions, contested matters, and adversary proceedings have been finally
6 resolved, and there no motions, contested matters, adversary proceedings, or other open matters
7 pending before this Court in connection with the Debtors' cases.

8 12. Aside from all the matters that were resolved by this Court, I have been waiting to
9 close these cases, as the Trust anticipated receiving certain civil case fair funds (the "Fair Funds")
10 sought and collected by the Securities and Exchange Commission (the "SEC") against the Debtors'
11 former-CEO, former-CFO, and the former-VP of Operations. On September 8, 2023, the SEC
12 transferred the Fair Funds to the Trust for the benefit of the Trust's beneficiaries.

13 13. As a result of the recovery of the Fair Funds, and other funds collected, I will be
14 distributing approximately \$493,733 (the "Final Distribution") to the Trust's beneficiaries by the
15 end of 2023. I have made arrangements for payment of the Final Distribution after the closing of
16 the cases.

17 14. Quarterly fees to the United States Trustee have been paid to date. I estimate that
18 fees for the fourth quarter of 2023 (the "UST Fees") will be \$1,974.93. Prior to the hearing on this
19 Motion, all UST Fees will have been paid.

20 15. Other than the Final Distribution and UST Fees, that will be made by year end, (i)
21 all property required to be transferred by the Plan has been transferred, (ii) the Trust has fully
22 liquidated the Debtors' cases pursuant to the Plan and Trust Agreement, and (iii) all payments or
23 other distributions required to be made under the Plan have been made.

24 I declare under penalty of perjury that, to the best of my knowledge and after reasonable
25 inquiry, the foregoing is true and correct to the best of my knowledge.

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1 Executed on the 21st day of November 2023, at New York, New York.
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Matthew Pliskin

DENTONS US LLP
601 SOUTH FIGUEROA STREET, SUITE 2500
LOS ANGELES, CALIFORNIA 90017-5704
213 623 9300

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this case. My business address is Suite 2500, 601 South Figueroa Street, Los Angeles, California 90017-5704.

A true and correct copy of the document entitled (*specify*): NOTICE OF MOTION AND MOTION IN CHAPTER 11 CASE FOR THE ENTRY OF A FINAL DECREE AND ORDER CLOSING CASE; DECLARATION OF MATTHEW PLISKIN IN SUPPORT will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below.

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and Local Rules, the foregoing document will be served by the court via NEF and hyperlink to the document. On November 21, 2023, I checked the CM/ECF docket for this case and determined that the following person/s is/are on the Electronic Mail Notice List to receive NEF transmission at the email address/es stated below.

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2. SERVED BY UNITED STATES MAIL: On November 21, 2023, I served the following persons and/or entities at the last known addresses in this case by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

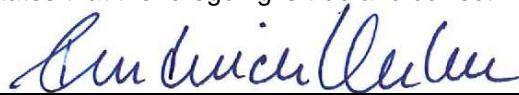
3. SERVED BY PERSONAL DELIVERY, NEXT BUSINESS DAY, FACSIMILE TRANSMISSION OR EMAIL: Pursuant to F.R.Civ.P. 5 and/or controlling Local Rules, on November 21, 2023, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal or next business day delivery to the judge will be completed no later than 12:00 noon after the document is filed.

Honorable Martin R. Barash
USBC/CDCA San Fernando Valley Courthouse
21041 Burbank Boulevard, Suite 342 / Courtroom 303
Woodland Hills, CA 91367-6603

- Until further notice, on all matters except for evidentiary hearings, no judge's copies are required unless specifically requested by chambers
- By Messenger w/ NEF behind
- By Next Business Day [Trkg# _____]
- By Facsimile to _____
- By Email to cbl_chambers@casb.uscourts.gov

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

November 21, 2023 Frederick Kalve
Date Printed Name


Signature